

“(A) after the date that is 1 year after the date of the enactment of the Trade Adjustment Assistance Reauthorization Act of 2015, and

“(B) prior to the first month for which an advance payment is made on behalf of such individual under subsection (a).”.

(d) INDIVIDUAL INSURANCE TREATED AS QUALIFIED HEALTH INSURANCE WITHOUT REGARD TO ENROLLMENT DATE.—

(1) IN GENERAL.—Subparagraph (J) of section 35(e)(1) of the Internal Revenue Code of 1986 is amended by striking “insurance if the eligible individual” and all that follows through “For purposes of” and inserting “insurance. For purposes of”.

(2) SPECIAL RULE.—Subparagraph (J) of section 35(e)(1) of such Code, as amended by paragraph (1), is amended by striking “insurance.” and inserting “insurance (other than coverage enrolled in through an Exchange established under the Patient Protection and Affordable Care Act).”.

(e) CONFORMING AMENDMENT.—Subsection (m) of section 6501 of the Internal Revenue Code of 1986 is amended by inserting “, 35(g)(11)” after “30D(e)(4)”.

(f) EFFECTIVE DATE.—

(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section shall apply to coverage months in taxable years beginning after December 31, 2013.

(2) PLANS AVAILABLE ON INDIVIDUAL MARKET FOR USE OF TAX CREDIT.—The amendment made by subsection (d)(2) shall apply to coverage months in taxable years beginning after December 31, 2015.

(3) TRANSITION RULE.—Notwithstanding section 35(g)(11)(B)(i) of the Internal Revenue Code of 1986 (as added by this title), an election to apply section 35 of such Code to an eligible coverage month (as defined in section 35(b) of such Code) (and not to claim the credit under section 36B of such Code with respect to such month) in a taxable year beginning after December 31, 2013, and before the date of the enactment of this Act—

(A) may be made at any time on or after such date of enactment and before the expiration of the 3-year period of limitation prescribed in section 6511(a) with respect to such taxable year; and

(B) may be made on an amended return.

(g) AGENCY OUTREACH.—As soon as possible after the date of the enactment of this Act, the Secretaries of the Treasury, Health and Human Services, and Labor (or such Secretaries' delegates) and the Director of the Pension Benefit Guaranty Corporation (or the Director's delegate) shall carry out programs of public outreach, including on the Internet, to inform potential eligible individuals (as defined in section 35(c)(1) of the Internal Revenue Code of 1986) of the extension of the credit under section 35 of the Internal Revenue Code of 1986 and the availability of the election to claim such credit retroactively for coverage months beginning after December 31, 2013.

SEC. 208. CUSTOMS USER FEES.

(a) IN GENERAL.—Section 13031(j)(3) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(j)(3)) is amended—

(1) in subparagraph (B)(i), by striking “September 30, 2024” and inserting “September 30, 2025”; and

(2) by adding at the end the following:

“(D) Fees may be charged under paragraphs (9) and (10) of subsection (a) during the period beginning on July 29, 2025, and ending on September 30, 2025.”.

(b) RATE FOR MERCHANDISE PROCESSING FEES.—Section 503 of the United States-Korea Free Trade Agreement Implementation Act (Public Law 112-41; 125 Stat. 460) is amended by adding at the end the following:

“(c) FURTHER ADDITIONAL PERIOD.—For the period beginning on July 15, 2025, and ending on September 30, 2025, section 13031(a)(9) of the Consolidated Omnibus Budget Reconciliation Act of 1985 (19 U.S.C. 58c(a)(9)) shall be applied and administered—

“(1) in subparagraph (A), by substituting ‘0.3464’ for ‘0.21’; and

“(2) in subparagraph (B)(i), by substituting ‘0.3464’ for ‘0.21’.”.

SEC. 209. CHILD TAX CREDIT NOT REFUNDABLE FOR TAXPAYERS ELECTING TO EXCLUDE FOREIGN EARNED INCOME FROM TAX.

(a) IN GENERAL.—Section 24(d) of the Internal Revenue Code of 1986 is amended by adding at the end the following new paragraph:

“(5) EXCEPTION FOR TAXPAYERS EXCLUDING FOREIGN EARNED INCOME.—Paragraph (1) shall not apply to any taxpayer for any taxable year if such taxpayer elects to exclude any amount from gross income under section 911 for such taxable year.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2014.

SEC. 210. TIME FOR PAYMENT OF CORPORATE ESTIMATED TAXES.

Notwithstanding section 6655 of the Internal Revenue Code of 1986, in the case of a corporation with assets of not less than \$1,000,000,000 (determined as of the end of the preceding taxable year)—

(1) the amount of any required installment of corporate estimated tax which is otherwise due in July, August, or September of 2020 shall be increased by 2.75 percent of such amount (determined without regard to any increase in such amount not contained in such Code); and

(2) the amount of the next required installment after an installment referred to in paragraph (1) shall be appropriately reduced to reflect the amount of the increase by reason of such paragraph.

SEC. 211. COVERAGE AND PAYMENT FOR RENAL DIALYSIS SERVICES FOR INDIVIDUALS WITH ACUTE KIDNEY INJURY.

(a) COVERAGE.—Section 1861(s)(2)(F) of the Social Security Act (42 U.S.C. 1395x(s)(2)(F)) is amended by inserting before the semicolon the following: “, including such renal dialysis services furnished on or after January 1, 2017, by a renal dialysis facility or provider of services paid under section 1881(b)(14) to an individual with acute kidney injury (as defined in section 1834(r)(2)).”.

(b) PAYMENT.—Section 1834 of the Social Security Act (42 U.S.C. 1395m) is amended by adding at the end the following new subsection:

“(r) PAYMENT FOR RENAL DIALYSIS SERVICES FOR INDIVIDUALS WITH ACUTE KIDNEY INJURY.—

“(1) PAYMENT RATE.—In the case of renal dialysis services (as defined in subparagraph (B) of section 1881(b)(14)) furnished under this part by a renal dialysis facility or provider of services paid under such section during a year (beginning with 2017) to an individual with acute kidney injury (as defined in paragraph (2)), the amount of payment under this part for such services shall be the base rate for renal dialysis services determined for such year under such section, as adjusted by any applicable geographic adjustment factor applied under subparagraph (D)(iv)(II) of such section and may be adjusted by the Secretary (on a budget neutral basis for payments under this paragraph) by any other adjustment factor under subparagraph (D) of such section.

“(2) INDIVIDUAL WITH ACUTE KIDNEY INJURY DEFINED.—In this subsection, the term ‘individual with acute kidney injury’ means an individual who has acute loss of renal function and does not receive renal dialysis services for which payment is made under section 1881(b)(14).”.

SEC. 212. MODIFICATION OF THE MEDICARE SEQUESTER FOR FISCAL YEAR 2024.

Section 251A(6)(D)(ii) of the Balanced Budget and Emergency Deficit Control Act of 1985 (2 U.S.C. 901a(6)(D)(ii)) is amended by striking “0.0 percent” and inserting “0.25 percent”.

AUTHORITY FOR COMMITTEES TO MEET

COMMITTEE ON ENERGY AND NATURAL RESOURCES

Mr. THUNE. Mr. President, I ask unanimous consent that the Committee on Energy and Natural Resources be authorized to meet during the session of the Senate on May 12, 2015, at 10 a.m., in room SD-366 of the Dirksen Senate Office Building.

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON FOREIGN RELATIONS

Mr. THUNE. Mr. President, I ask unanimous consent that the Committee on Foreign Relations be authorized to meet during the session of the Senate on May 12, 2015, at 2:15 p.m., to hold a hearing entitled “The Civil Nuclear Agreement with China: Balancing the Potential Risks and Rewards.”

The PRESIDING OFFICER. Without objection, it is so ordered.

COMMITTEE ON VETERANS' AFFAIRS

Mr. THUNE. Mr. President, I ask unanimous consent that the Committee on Veterans' Affairs be authorized to meet during the session of the Senate on May 12, 2015, at 2:30 p.m. in room SR-418, of the Russell Senate Office Building, to conduct a hearing entitled “Exploring the Implementation and Future of the Veterans Choice Program.”

The PRESIDING OFFICER. Without objection, it is so ordered.

SELECT COMMITTEE ON INTELLIGENCE

Mr. THUNE. Mr. President, I ask unanimous consent that the Select Committee on Intelligence be authorized to meet during the session of the Senate on May 12, 2015, at 2:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON EMERGING THREATS AND CAPABILITIES

Mr. THUNE. Mr. President, I ask unanimous consent that the Subcommittee on Emerging Threats and Capabilities of the Committee on Armed Services be authorized to meet during the session of the Senate on May 12, 2015, at 3:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON PERSONNEL

Mr. THUNE. Mr. President, I ask unanimous consent that the Subcommittee on Personnel of the Committee on Armed Services be authorized to meet during the session of the Senate on May 12, 2015, at 5:30 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON READINESS AND MANAGEMENT SUPPORT

Mr. THUNE. Mr. President, I ask unanimous consent that the Subcommittee on Readiness and Management Support of the Committee on

Armed Services be authorized to meet during the session of the Senate on May 12, 2015, at 2 p.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON SEAPOWER

Mr. THUNE. Mr. President, I ask unanimous consent that the Subcommittee on Seapower of the Committee on Armed Services be authorized to meet during the session of the Senate on May 12, 2105, at 9:30 a.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

SUBCOMMITTEE ON STRATEGIC FORCES

Mr. THUNE. Mr. President, I ask unanimous consent that the Subcommittee on Strategic Forces of the Committee on Armed Services be authorized to meet during the session of the Senate on May 12, 2015, at 11 a.m.

The PRESIDING OFFICER. Without objection, it is so ordered.

RAUL HECTOR CASTRO PORT OF ENTRY

Mr. McCONNELL. Mr. President, I ask unanimous consent that the Committee on Environment and Public Works be discharged from further consideration of H.R. 1075 and the Senate

proceed to its immediate consideration.

The PRESIDING OFFICER (Mr. GARDNER). Without objection, it is so ordered.

The clerk will report the bill by title.

The legislative clerk read as follows:

A bill (H.R. 1075) to designate the United States Customs and Border Protection Port of Entry located at First Street and Pan American Avenue in Douglas, Arizona, as the "Raul Hector Castro Port of Entry."

There being no objection, the Senate proceeded to consider the bill.

Mr. McCONNELL. I ask unanimous consent that the bill be read a third time and passed and the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Without objection, it is so ordered.

The bill (H.R. 1075) was ordered to a third reading, was read the third time, and passed.

ORDERS FOR WEDNESDAY, MAY 13, 2015

Mr. McCONNELL. Mr. President, I ask unanimous consent that when the Senate completes its business today, it adjourn until 9:30 tomorrow morning,

Wednesday, May 13; that following the prayer and pledge, the morning hour be deemed expired, the Journal of proceedings be approved to date, and the time for the two leaders be reserved for their use later in the day; that following leader remarks, the Senate be in a period of morning business for 1 hour, with Senators permitted to speak therein for up to 10 minutes each, and that the time be equally divided, with the majority controlling the first half and the Democrats controlling the second half; finally, that following morning business, the Senate then resume consideration of the motion to proceed to H.R. 1314.

The PRESIDING OFFICER. Without objection, it is so ordered.

ADJOURNMENT UNTIL 9:30 A.M.
TOMORROW

Mr. McCONNELL. If there is no further business to come before the Senate, I ask unanimous consent that it stand adjourned under the previous order.

There being no objection, the Senate, at 5:44 p.m., adjourned until Wednesday, May 13, 2015, at 9:30 a.m.